



ADMINISTRATIVE OFFICE OF THE COURTS

FINANCE DIVISION

TRIAL COURT FINANCIAL POLICIES AND PROCEDURES MANUAL 7th EDITION

Policy No., FIN 12.01, Record Retention

EXECUTIVE SUMMARY OF UPDATE

POLICY ISSUE(S)

The only changes of significance that were made were to clarify requirements and update organizational changes to the court/county roles.

Significant Revisions

1. Section 6.1 General Guidelines Paragraph 4. Change from discretionary to mandatory regarding compliance to 5 year retention period. "The trial **shall** comply with this standard in the absence of a specific retention period required by statute or the AOC."
2. **Trial Court Financial and Business Record Retention Standards** matrix on page 5 extends the period of retention of collections receipts, etc., until the next State Controller's Office audit of court revenues.
3. Sub-section 6.2.4 Bank Account Records. Policy should address the destruction of bank account records of the court not the county. The county will deal with their records. Therefore, the County Auditor/Controller was removed and the Court Executive Officer was added.